



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Assembly Bill 903**

**Assembly Substitute  
Amendment 1**

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The substitute amendment increases the state income tax charitable deduction for mileage by a volunteer driver for a charitable organization from 14 cents per mile to 29 cents per mile for expenses incurred before September 1, 2005 and to 34 cents per mile for expenses incurred after that date, for relief related to Hurricane Katrina. This is consistent with the federal Hurricane Katrina Emergency Tax Relief Act of 2005.

The substitute amendment also authorizes a volunteer driver for a charitable organization to deduct from income any amount of mileage reimbursement he or she receives for mileage expenses incurred as a volunteer driver, to the extent that the individual does not claim the reimbursed amount as a tax deductible charitable contribution under the Internal Revenue Code or to the extent that the reimbursement is not excluded from income under the Hurricane Katrina Emergency Tax Relief Act of 2005.

### **Legislative History**

The substitute amendment was offered by Representative Owens. On April 12, 2006, the Assembly Committee on Ways and Means adopted the substitute amendment by a vote of Ayes, 13; Noes, 0, and recommended the bill for passage, as amended, by a vote of Ayes, 13; Noes, 0.

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